



INFORMATIONAL MEMORANDUM

TO: Mayor Ekberg
Finance & Safety Committee

FROM: Peggy McCarthy, Finance Director

DATE: March 30, 2016

SUBJECT: Proposed 2017-2018 Biennial Budget Schedule

ISSUE

Discuss the process and timeline for review and adoption of the 2017-2018 Biennial Budget and Capital Improvement Plan.

BACKGROUND

The proposed plan incorporates three phases for budget development, review and approval. Review will be conducted within the Council Committees and by the full Council through workshops and the Committee of the Whole Council meetings. The three proposed budget phases are:

1. Enterprise Funds, operating budget and capital improvement program --
 - a. F401 Water
 - b. F402 Sewer
 - c. F412 Surface Water
 - d. F411 Golf course
2. Capital Project Funds, operating budget and capital improvement program --
 - a. F103 Residential Street
 - b. F104 Arterial Street
 - c. F312 new Facilities Fund
 - d. F302 Urban Renewal (rename existing Facilities Fund)
 - e. F303 General Government
 - f. F301 Land & Park Acquisition and Development
3. General Fund, Internal Service Funds, Other Funds, Financial Planning Model Attachment A
 - a. General fund revenue
 - b. General fund departmental expenditures
 - c. Internal Service Funds --
 - i. F501 Fleet,
 - ii. F502 Healthcare
 - iii. F503 Employees, Healthcare Retirees
 - d. Other Funds --
 - i. F101 Hotel/Motel Tax
 - ii. F105 Contingency
 - iii. F109 Drug Seizure
 - iv. F611 Fireman Pension
 - e. Financial Planning Model Attachment A

DISCUSSION

A timeline for review and approval of the three budgeting phases is attached to this memorandum. Additionally, at least in the preliminary stages, the budget will reflect the Facilities Plan as having been adopted and the bonds as having been approved by voters.

RECOMMENDATION

Information only.

ATTACHMENT

2017-2018 Proposed Biennial Budget Schedule

2017-2018 Proposed Biennial Budget Schedule - as of 4-5-16

Budget Process By Month		Council Committees				Full Council		
		Finance & Safety	Transportation	CAP	Utilities	Work -shop	COW Mtg	REG Mtg
MARCH								
Priorities	Joint Council/Staff Workshop discussion					X		
APRIL								
Budget schedule	Review and approve	X						
Outreach	Staff Citywide							
Priorities	Review and approve	X					X	
MAY								
Priorities	Review and approve							X
Financial Reporting	2015 Annual Citywide 2016 1 st Quarter Citywide							X
Financial Reporting	2016 1 st Quarter – Police & Fire	X						
Outreach	Community							
JUNE								
Enterprise Funds	Review operating budgets and capital improvement plans			Golf	Water Sewer Surf Wtr		X	
JULY								
Enterprise Funds	Approve operating budgets and capital improvement plans							X
Capital Project Funds	Review operating budget and capital improvement plans	Gen Govt, Facilities, Urban Renewal	Resid'l Str Arterial Str	Park & Land Acq				
AUGUST								
Capital Project Funds	Review operating budgets and capital improvement plans					X	X	X
Financial Reporting	2016 2nd Quarter – Police & Fire	X						
Financial Reporting	2016 2nd Quarter Citywide							X
SEPTEMBER								
Proposed Budget	Mayor's proposed 2017-2018 Biennial Budget presented						X	
General Fund & Other	Review of department budgets and other budget elements	X	X	X	X			
OCTOBER								
General Fund & Other	Review of department budgets and other budget elements	X	X	X	X	X		
NOVEMBER								
Financial Reporting	2016 3rd Quarter–Police & Fire	X						
Financial Reporting	2016 3rd Quarter Citywide							X
Biennial Budget	Adoption of 2017-2018 Biennial Budget						X	X
Capital Improvement Plan	Adoption of Financial Planning Model and Capital Improvement Plan						X	X